

## Transient Occupancy Tax

Transient Occupancy Tax (TOT) is charged in California when occupying a living space for short periods of time, such as a typical hotel stay. This page contains forms, due dates and penalty information relevant to businesses that offer such lodging.

### Filing Periods

Quarter Filing	Months Included	Payment Delinquent After
1st Quarter	January - March	April 30
2nd Quarter	April - June	July 31
3rd Quarter	July - September	October 31
4th Quarter	October - December	January 31

Filing periods, due dates, and delinquent dates

### Penalties & Interest

Penalties are assessed if payments are late. The penalties are a running total based on:

- 1st month after delinquent date: 10.5%
- 2nd month after delinquent date: 10.5%
- Each additional month after delinquent date: 0.5%

### Available Forms

- [New Registration Form \(PDF\)](#)
- [Remittance Form for Humboldt Tourism Assessment \(PDF\)](#)
- [TOT Exemption Certificate for Government Agencies \(PDF\)](#)
- [TOT Remittance form](#)

### Transient Occupancy Guidelines and FAQ's

- [TOT GUIDELINES](#)

### Contact Us

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#### Administration

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#### Values, Exemptions, Change of Address

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#### Public Access Office Hours

Monday-Thursday  
9:00am-2:00pm  
Closed Fridays

#### View or Pay Taxes Online



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